

EXHIBIT S

**ALL DEPOSITORIES, NOMINEES, BROKERS AND OTHERS:
PLEASE FACILITATE THE TRANSMISSION OF THIS NOTICE
TO ALL BENEFICIAL OWNERS.**

**NOTICE
TO HOLDERS OF**

**MOTORS LIQUIDATION COMPANY
GUC TRUST UNITS (CUSIP NO. 62010U101)¹**

August __, 2017

Reference is made to (i) the Second Amended Joint Chapter 11 Plan dated as of March 18, 2011 of Motors Liquidation Company and certain of its affiliates, which was confirmed by an order of the Bankruptcy Court for the Southern District of New York (the “Bankruptcy Court”) entered on March 29, 2011 (as so confirmed, the “Plan”) and which became effective on March 31, 2011, and (ii) the Second Amended and Restated Motors Liquidation Company GUC Trust Agreement dated as of July 30, 2015 (the “GUC Trust Agreement”).² The above-described units representing contingent beneficial interests in the GUC Trust (the “Trust Units”) were issued pursuant to the terms of the Plan and the GUC Trust Agreement. Capitalized terms used but not defined herein have the meanings ascribed to them in the Plan.

The Plan provides for the establishment of the Motors Liquidation Company GUC Trust (the “GUC Trust”) to implement the Plan, including by distributing GUC Trust Distributable Assets (as defined in the GUC Trust Agreement) and resolving outstanding Disputed General Unsecured Claims.

As previously disclosed in the GUC Trust’s public reports filed with the U.S. Securities and Exchange Commission, the GUC Trust is involved in litigations (collectively, the “Recall Litigation”) concerning purported economic losses, personal injuries and/or death suffered by certain lessees and owners of vehicles (persons who have suffered such losses or injuries, regardless of whether they are currently involved in the Recall Litigation, “Potential Plaintiffs”) manufactured by General Motors Corporation prior to its sale of substantially all of its assets to NGMCO, Inc., n/k/a General Motors LLC (“New GM”) on July 10, 2009. Certain of the Potential Plaintiffs have filed lawsuits against New GM, filed motions seeking authority from the Bankruptcy Court to file claims against the GUC Trust, or are members of a putative class covered by those actions.

¹ The CUSIP number appearing herein has been included solely for the convenience of the holders of the Trust Units. Wilmington Trust Company assumes no responsibility for the selection or use of such number and makes no representations as to the correctness of the CUSIP number appearing herein.

² Information on the bankruptcy proceedings, including a copy of the Plan, can be found at: <http://www.motorsliquidationdocket.com/>. Information can also be found on the website maintained by the trust administrator and trustee of the Motors Liquidation Company GUC Trust at <https://www.mlcguctrust.com/>.

On August ___, 2017 the GUC Trust announced that it had reached an agreement (the “Proposed Agreement”) with certain of the Potential Plaintiffs (the “Signatory Plaintiffs”) which, if approved by the Bankruptcy Court, would result in a waiver and release of all claims that are held, or could be held, by all Potential Plaintiffs against the GUC Trust in exchange for (i) a payment by the GUC Trust of \$15 million to a settlement fund to be established by the Signatory Plaintiffs (the “Settlement Fund”), and (ii) an agreement by the GUC Trust to support entry of an order (the “Claims Estimate Order”) estimating the total claims of the Potential Plaintiffs in an amount that, when combined with all other general unsecured claims that were previously allowed against the GUC Trust, would equal or exceed \$42 billion. If the Proposed Agreement is approved, holders of Trust Units will be deemed to provide a waiver and release of any rights they may have to the Settlement Fund and, if the Claims Estimate Order is entered, any rights they may have to additional shares of New GM common stock issued thereunder. Based on the current amount of allowed and disputed unsecured claims against Old GM, New GM’s obligation to issue these additional shares would not be triggered absent Plaintiffs’ claims and the holders of Trust Units would have no expectation to receive these shares. Counsel to certain holders of 65% of the Trust Units was actively involved in negotiating the Proposed Agreement.

Wilmington Trust Company, as trust administrator and trustee of the GUC Trust (in such capacity, the “GUC Trust Administrator”), hereby informs you that, on August ___, 2017, the GUC Trust filed a joint motion (the “Motion”) with the Bankruptcy Court seeking, among other things, approval of the Proposed Agreement and authority to pay \$15 million to the Settlement Fund. A copy of the Motion is available on the website maintained by the GUC Trust: www.mlcgustrust.com.

The Motion is currently scheduled to be heard by the Bankruptcy Court on ___, 2017 at ___ .m. (Eastern), with an objection deadline of ___, 2017 at ___ .m. (Eastern).³

Wilmington Trust Company has prepared this communication in its capacity as GUC Trust Administrator, based upon information supplied to it without independent investigation. You should not rely on Wilmington Trust Company as your sole source of information. Wilmington Trust Company makes no recommendations and gives no investment or legal advice herein, and holders of Trust Units are urged to consult with their own advisors concerning the Trust Units, the Plan and the Motion.

Should any holder of Trust Units have any questions regarding this notice, please contact Wilmington Trust Company as follows:

Wilmington Trust Company
Rodney Square North
1110 North Market Street
Wilmington, Delaware, 19890-1615
Phone No.: (866) 521-0079
Fax No.: (302) 636-4140

³ Please note the times and dates set forth herein are subject to change without further notice.

Wilmington Trust Company may conclude that a specific response to particular inquiries from individual holders of Trust Units is not consistent with its duties to provide equal and full dissemination to all holders of Trust Units.

Very Truly Yours,

Wilmington Trust Company,
solely in its capacity as GUC Trust Administrator